



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KARI PETERSON of
(Person responsible for accounts)

CITY OF FITCHBURG UTILITY DISTRICT #1 _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2005
(Date)

UTILITY SUPERVISOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KARI J PETERSON

Title: UTILITY SUPERVISOR

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4212

E-mail Address: kari.peterson@city.fitchburg.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR RICHARD HAMMERSLY

Title: CHAIRPERSON

Office Address:

6287 WHALEN RD
FITCHBURG, WI 53593

Telephone: (608) 845 - 7345

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MATTHEW LAVOLD, CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2679**Fax Number:****E-mail Address:** mlavold@virchowkrause.com**Date of most recent audit report:** 12/31/2004**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

5520 LACY ROAD

FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261**Fax Number:** (608) 270 - 4212**E-mail Address:** paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR RICHARD HAMMERSLEY, CHAIRPERSON

MR DAVE HERBST, BOARD MEMBER

MR ANDREW POTTS, ALDERPERSON

MR PETER RUSCH, BOARD MEMBER

MR DAVE WILLBORN, BOARD MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,688,501	1,686,553	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	688,685	642,605	2
Depreciation Expense (403)	224,532	220,271	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	379,119	361,526	5
Total Operating Expenses	1,292,336	1,224,402	
Net Operating Income	396,165	462,151	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	396,165	462,151	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	976,472	952,156	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,415	56,097	10
Miscellaneous Nonoperating Income (421)	1,198,829	1,071,763	11
Total Other Income	2,209,716	2,080,016	
Total Income	2,605,881	2,542,167	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(59,580)	0	12
Other Income Deductions (426)	213,065	194,692	13
Total Miscellaneous Income Deductions	153,485	194,692	
Income Before Interest Charges	2,452,396	2,347,475	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,017	5,480	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	4,017	5,480	
Net Income	2,448,379	2,341,995	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	26,851,505	6,546,384	20
Balance Transferred from Income (433)	2,448,379	2,341,995	21
Miscellaneous Credits to Surplus (434)	7,761,087	18,000,409	22
Miscellaneous Debits to Surplus--Debit (435)	7,761,087	37,283	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	29,299,884	26,851,505	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,688,501		1,688,501	1
Total (Acct. 400):	1,688,501	0	1,688,501	
Operation and Maintenance Expense (401-402):				
Derived	688,685		688,685	2
Total (Acct. 401-402):	688,685	0	688,685	
Depreciation Expense (403):				
Derived	224,532		224,532	3
Total (Acct. 403):	224,532	0	224,532	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	379,119		379,119	5
Total (Acct. 408):	379,119	0	379,119	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	396,165	0	396,165	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
SEWER CIAC	1,062,931		1,062,931	9
SEWER INCOME	(86,459)		(86,459)	10
Total (Acct. 417):	976,472	0	976,472	
Nonoperating Rental Income (418):				
NONE	0		0	11
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON ALL INVESTMENTS	34,415	0	34,415 12
Total (Acct. 419):	34,415	0	34,415
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,198,829	1,198,829 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,198,829	1,198,829
TOTAL OTHER INCOME:	1,010,887	1,198,829	2,209,716
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(59,580)		(59,580) 15
Total (Acct. 425):	(59,580)	0	(59,580)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		213,065	213,065 16
NONE	0	0	0 17
Total (Acct. 426):	0	213,065	213,065
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(59,580)	213,065	153,485
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	4,017		4,017 21
Total (Acct. 430):	4,017	0	4,017
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	4,017	0	4,017
NET INCOME:	1,462,615	985,764	2,448,379
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,158,157	18,693,348	26,851,505 24
Total (Acct. 216):	8,158,157	18,693,348	26,851,505
Balance Transferred from Income (433):			
Derived	1,462,615	985,764	2,448,379 25
Total (Acct. 433):	1,462,615	985,764	2,448,379
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIB PLANT - SEWER	7,761,087	0	7,761,087 26
Total (Acct. 434):	7,761,087	0	7,761,087
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF CONTRIB PLANT - 2003	0	7,761,087	7,761,087 27
Total (Acct. 435)--Debit:	0	7,761,087	7,761,087
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	17,381,859	11,918,025	29,299,884

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,688,501	0	0	0	1,688,501	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,688,501	0	0	0	1,688,501	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	229,715		229,715	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	123,693		123,693	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	353,408	0	353,408	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.6	1
Electric		2
Gas		3
Sewer	0.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,710,860	20,477,293	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,870,000	4,602,920	2
Net Utility Plant	18,840,860	15,874,373	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	18,840,860	15,874,373	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,856,150	11,660,634	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,700,704	1,535,831	6
Net Nonutility Property	11,155,446	10,124,803	
Investment in Municipality (123)	0	0	7
Other Investments (124)	293,440	185,777	8
Special Funds (125-128)	4,625	4,569	9
Total Other Property and Investments	11,453,511	10,315,149	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	123,255	65,874	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	986,365	1,247,412	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	758,960	472,241	15
Other Accounts Receivable (143)	17,178	269,599	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,056,802	429,199	18
Materials and Supplies (151-163)	31,263	32,278	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	6,672		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,980,495	2,516,603	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	12,938	47,734	25
Total Deferred Debits	12,938	47,734	
Total Assets and Other Debits	33,287,804	28,753,859	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	936,247	936,247	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	29,299,884	26,851,505	28
Total Proprietary Capital	30,236,131	27,787,752	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	65,756	94,769	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	65,756	94,769	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	583,968	294,022	33
Payables to Municipality (233)	837,950	166,308	34
Customer Deposits (235)	(857)	1,304	35
Taxes Accrued (236)	368,167	349,413	36
Interest Accrued (237)	260	356	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	64,400	59,935	41
Total Current and Accrued Liabilities	1,853,888	871,338	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,132,029	0	44
Total Deferred Credits	1,132,029	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,287,804	28,753,859	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	20,477,293	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,398,241	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	13,421,150	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	856,631	34,838			9
Total Utility Plant	22,676,022	34,838	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,293,330	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,576,670	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,870,000	0	0	0	
Net Utility Plant	18,806,022	34,838	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,239,053				3,239,053	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	224,532				224,532	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,559				27,559	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	252,091	0	0	0	252,091	16
Debits during year						17
Book cost of plant retired	6,205				6,205	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	1,191,609				1,191,609	
					0	
					0	23
					0	24
Total debits	1,197,814	0	0	0	1,197,814	25
Balance end of year (111.1)	2,293,330	0	0	0	2,293,330	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,363,867				1,363,867	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	213,065				213,065	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	213,065	0	0	0	213,065	16
Debits during year						17
Book cost of plant retired	262				262	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	262	0	0	0	262	25
Balance end of year (111.1)	1,576,670	0	0	0	1,576,670	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
SEWER PLANT	11,609,133	1,233,219	37,703	12,804,649	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	11,660,634	1,233,219	37,703	12,856,150	
Less accum. prov. depr. & amort. (122)	1,535,831	202,576	37,703	1,700,704	4
Net Nonutility Property	10,124,803	1,030,643	0	11,155,446	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	25,337	26,251	2
Sewer utility (154)	5,926	6,027	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>31,263</u>	<u>32,278</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	936,247	1
Changes during year (explain):		
NONE		2
Balance end of year	936,247	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1993 REFINANCED G.O. DEBT	08/01/1993	06/01/2006	4.83%	65,756	1
Total for Account 223				65,756	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	349,413	1
Accruals:		
Charged water department expense	371,971	2
Charged electric department expense		3
Charged sewer department expense	8,210	4
Other (explain):		
NONE		5
Total Accruals and other credits	380,181	
Taxes paid during year:		
County, state and local taxes	349,413	6
Social Security taxes	10,014	7
PSC Remainder Assessment	2,000	8
Other (explain):		
NONE		9
Total payments and other debits	361,427	
Balance end of year	368,167	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 REFINANCED G.O. DEBT	356	4,017	4,113	260	2
Subtotal	356	4,017	4,113	260	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	356	4,017	4,113	260	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	293,440	2
Total (Acct. 124):	293,440	
Sinking Funds (125):		
QUARRY LIFT STATION	4,625	3
Total (Acct. 125):	4,625	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	532,450	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
ACCRUED WATER REVENUES	94,069	12
ACCRUED SEWER REVENUES	95,608	13
MAYER PARTIAL	262	14
VIERS INVOICE	506	15
DIGGER'S TICKETS TO BE REIMBURSED BY PUB WORKS	490	16
BLANEY INVOICE	751	17
MMSD CHARGES FOR FOREMOST FARMS	17,724	18

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
ADD'L PF CHARGES NOT COLLECTED	17,100	19
Total (Acct. 142):	758,960	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
Other (specify):		
PRIVATE FIRE PROTECTION CHARGES	17,178	22
Total (Acct. 143):	17,178	
Receivables from Municipality (145):		
ADVANCE TO STORM UTILITY	500,000	23
RECEIVABLE FROM STORM - CAPITAL EXP PAID BY FUD	11,280	24
RECEIVABLE FROM STORM - CAPITAL EXP BILL NOT RECEIVED FROM STATE	4,121	25
ASSESSMENTS	46,486	26
DEL WATER/SEWER TO TAX ROLL	1,870	27
PUB FIRE CHARGES	376,055	28
FINAL TAX SETTLEMENT (EST)	101,853	29
CR ON NEXT BILL FROM CITY	0	30
UD INV BILLED	1,550	31
S/A LETTERS	220	32
INVOICES FROM CITY	1,368	33
OFFICIAL PAYMENT NOT REC'D	70	34
INV 2787	542	35
INV 2784	9,812	36
RUEKERT MIELKE BILLS	1,575	37
Total (Acct. 145):	1,056,802	
Prepayments (165):		
NONE		38
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		39
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
GLACIER VALLEY PROJECT	12,938	40
Total (Acct. 183):	12,938	
Clearing Accounts (184):		
NONE		41
Total (Acct. 184):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Temporary Facilities (185):		
NONE		42
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		43
Total (Acct. 186):	0	
Payables to Municipality (233):		
INVOICE FROM CITY	378	44
REVENUES PAYABLE TO STORM UTILITY	362,353	45
MAY, JUN, JUL, DEC PAYROLL	172,698	46
DEC INTEREST	1,561	47
INJURY/WORK COMP INSURANCE	18,654	48
GENERAL INSURANCE	7,118	49
JENKINS BILL PAID BY CITY	5,589	50
TAX EQUIV NOT PAID AT YR END	262,061	51
POSTAGE/COPIES/FAX	49	52
4TH QTR FUEL	2,237	53
INV NOT BILLED	5,850	54
CREDIT ON NEXT BILL	(598)	55
Total (Acct. 233):	837,950	
Other Deferred Credits (253):		
Regulatory Liability	1,132,029	56
NONE		57
Total (Acct. 253):	1,132,029	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,258,538	0	0	0	8,258,538	1
Materials and Supplies	25,794	0	0	0	25,794	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,766,191	0	0	0	2,766,191	4
Customer Advances for Construction					0	5
Regulatory Liability	566,014	0	0	0	566,014	6
NONE					0	7
Average Net Rate Base	4,952,127	0	0	0	4,952,127	
Net Operating Income	396,165	0	0	0	396,165	8
Net Operating Income as a percent of						
Average Net Rate Base	8.00%	N/A	N/A	N/A	8.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	1,191,609	0	0	0	1,191,609	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	59,580				59,580	4
Other (specify):						
NONE					0	5
Balance End of Year	1,132,029	0	0	0	1,132,029	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

ACCT 434- CORRECT CLOSING OF ACCOUNT 271 IN 2003

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.

IN WORKING WITH BRIDGET QUANT (PSC) WE FOUND THAT SOME OF THE AMOUNTS REPORTED AS ADJUSTMENTS IN 2003 WERE INCORRECT AND CORRECTED THEM IN 2004.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

THE UTILITY POSITION WAS LEFT VACANT FOR 7 MONTHS. NEW PERSON STARTED IN DEC 2004. THERE WAS A LOT OF THINGS TO CATCH UP ON RESULTING IN SOME BILLS NOT BEING PAID UNTIL JAN 2005.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 145:

\$500,000- THE WATER UTILITY ADVANCED THE STORM UTILITY DURING 2004 (LOAN)

\$46,486- THESE ARE THE CURRENT ASSESSMENTS THAT ARE COLLECTED BY THE CITY AND THEN FORWARDED TO THE UTILITY.

\$11,280-THIS WAS A STORM BILL THAT WAS PAID BY THE FUD TO BE REIMBURSED BY THE STORM UTILITY.

\$101,853- THE 3RD AND FINAL TAX SETTLEMENT WAS NOT RECEIVED BY THE UTILITY

\$17,178-ACCRUED DECEMBER REVENUES FOR PRIVATE FIRE PROTECTION

\$172,698-PAYROLL WAS PAID BY THE CITY AND NOT REIMBURSED UNTIL JAN 2005 DUE TO UTILITY HAVING A VACANT POSITION FOR 7 MONTHS.

\$18,654-INJURY WC INSURANCES WERE ACCRUED BUT NOT BILLED TO THE UTILITY UNTIL 2005

\$262,061-DUE TO UTILITY VACANCY THIS WAS NOT PAID UNTIL JAN 2005

\$362,353-REVENUES WERE COLLECTED BY THE WATER UTILITY AND NOT FORWARDED WHILE THE POSITION WAS VACANT, THE AMTS WERE FORWARDED IN JAN 2005

Identification and Ownership - Contacts (Page iv)

General footnotes

AS OF 12/31/04 RICHARD HAMMERSLY WAS THE CHAIRPERSON. HE HAS SINCE BEEN REPLACED AS OF THE 4/05 ELECTION.

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Kari Peterson start date was 12/1/04.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,655,545	1,657,126	1
Total Sales of Water	1,655,545	1,657,126	
Other Operating Revenues			
Forfeited Discounts (470)	2,804	2,768	2
Miscellaneous Service Revenues (471)	3,273	3,678	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,879	22,981	6
Total Other Operating Revenues	32,956	29,427	
Total Operating Revenues	1,688,501	1,686,553	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	50,145	14,540	7
Pumping Expenses (620-633)	202,088	186,609	8
Water Treatment Expenses (640-652)	44,533	42,092	9
Transmission and Distribution Expenses (660-678)	148,971	168,483	10
Customer Accounts Expenses (901-905)	30,530	38,210	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	212,418	192,671	13
Total Operation and Maintenance Expenses	688,685	642,605	
Other Operating Expenses			
Depreciation Expense (403)	224,532	220,271	14
Amortization Expense (404-407)		0	15
Taxes (408)	379,119	361,526	16
Total Other Operating Expenses	603,651	581,797	
Total Operating Expenses	1,292,336	1,224,402	
NET OPERATING INCOME	396,165	462,151	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	134	1,793	6,378	1
Commercial	16	476	1,725	2
Industrial				3
Total Unmetered Sales to General Customers (460)	150	2,269	8,103	
Metered Sales to General Customers (461)				
Residential	4,368	285,836	666,432	4
Commercial	589	342,386	496,817	5
Industrial	32	34,956	48,819	6
Total Metered Sales to General Customers (461)	4,989	663,178	1,212,068	
Private Fire Protection Service (462)	1		52,348	7
Public Fire Protection Service (463)	1		376,055	8
Other Sales to Public Authorities (464)	13	2,941	6,971	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,154	668,388	1,655,545	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	376,055	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	376,055	
Forfeited Discounts (470):		
Customer late payment charges	2,804	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,804	
Miscellaneous Service Revenues (471):		
WATER PERMIT FEES AND USAGES, RECONNECT CHARGES	3,273	7
Total Miscellaneous Service Revenues (471)	3,273	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,829	10
Other (specify):		
NEW CUSTOMER LISTS TO AREA BUSINESSES	20	11
NSF CHARGES	30	12
Total Other Water Revenues (474)	26,879	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	1,255	2,011	1
Operation Labor and Expenses (601)	7,574	6,119	2
Purchased Water (602)	6,998	4,607	3
Miscellaneous Expenses (603)	620	446	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	1,230	1,131	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	32,468	226	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	50,145	14,540	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,770	1,636	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	142,102	143,340	17
Pumping Labor and Expenses (624)	6,474	9,693	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	6,147	6,403	20
Rents (627)	10,000	10,000	21
Maintenance Supervision and Engineering (630)	1,663	1,144	22
Maintenance of Structures and Improvements (631)	6,820	9,656	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	27,112	4,737	25
Total Pumping Expenses	202,088	186,609	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	332	407	26
Chemicals (641)	27,437	22,934	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	11,967	10,772	28
Miscellaneous Expenses (643)	247	317	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	4,550	7,662	33
Total Water Treatment Expenses	44,533	42,092	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	2,153	1,814	34
Storage Facilities Expenses (661)	529	445	35
Transmission and Distribution Lines Expenses (662)	4,515	5,857	36
Meter Expenses (663)	27,262	22,525	37
Customer Installations Expenses (664)	1,643	1,769	38
Miscellaneous Expenses (665)	44,395	40,569	39
Rents (666)	10,000	10,000	40
Maintenance Supervision and Engineering (670)	1,038	1,356	41
Maintenance of Structures and Improvements (671)	780	215	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,466	5,529	43
Maintenance of Transmission and Distribution Mains (673)	16,701	46,065	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	13,597	9,879	46
Maintenance of Meters (676)	6,436	11,489	47
Maintenance of Hydrants (677)	12,257	8,791	48
Maintenance of Miscellaneous Plant (678)	3,199	2,180	49
Total Transmission and Distribution Expenses	148,971	168,483	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	400	372	50
Meter Reading Labor (902)	3,574	4,829	51
Customer Records and Collection Expenses (903)	18,609	27,353	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	7,947	5,656	54
Total Customer Accounts Expenses	30,530	38,210	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,152	43,506	56
Office Supplies and Expenses (921)	8,133	5,329	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	21,077	29,011	59
Property Insurance (924)	7,482	12,434	60
Injuries and Damages (925)	18,734	16,958	61
Employee Pensions and Benefits (926)	72,340	63,368	62
Regulatory Commission Expenses (928)		60	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	21,302	8,733	65
Rents (931)	5,834	5,833	66
Maintenance of General Plant (932)	13,364	7,439	67
Total Administrative and General Expenses	212,418	192,671	
Total Operation and Maintenance Expenses	688,685	642,605	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		368,167	349,413	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,210	7,226	2
Net property tax equivalent		359,957	342,187	
Social Security		17,162	17,416	3
PSC Remainder Assessment		2,000	1,923	4
Other (specify): NONE			0	5
Total tax expense		379,119	361,526	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.294895				3
County tax rate	mills		4.451870				4
Local tax rate	mills		8.956728				5
School tax rate	mills		17.378805				6
Voc. school tax rate	mills		1.935131				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.017429				10
Less: state credit	mills		2.047508				11
Net tax rate	mills		30.969921				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.956728				14
Combined School Tax Rate	mills		19.313936				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.270664				17
Total Tax Rate	mills		33.017429				18
Ratio of Local and School Tax to Total	dec.		0.856235				19
Total tax net of state credit	mills		30.969921				20
Net Local and School Tax Rate	mills		26.517517				21
Utility Plant, Jan. 1	\$	20,446,128	20,446,128				22
Materials & Supplies	\$	25,337	25,337				23
Subtotal	\$	20,471,465	20,471,465				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,471,465	20,471,465				26
Assessment Ratio	dec.		0.678209				27
Assessed Value	\$	13,883,932	13,883,932				28
Net Local & School Rate	mills		26.517517				29
Tax Equiv. Computed for Current Year	\$	368,167	368,167				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	368,167					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,588		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	940,320		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	947,908	0	
PUMPING PLANT			
Land and Land Rights (320)	77,370		12
Structures and Improvements (321)	780,545		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	55,950		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	666,851		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,580,716	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	65,897		23
Total Water Treatment Plant	65,897	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,588	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			940,320	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	947,908	
PUMPING PLANT				
Land and Land Rights (320)			77,370	12
Structures and Improvements (321)			780,545	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			55,950	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			666,851	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,580,716	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			65,897	23
Total Water Treatment Plant	0	0	65,897	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,086		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,717,730		26
Transmission and Distribution Mains (343)	2,111,100	52,839	27
Fire Mains (344)	0		28
Services (345)	5,551	12,837	29
Meters (346)	913,050	184,230	30
Hydrants (348)	126,151	12,336	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,959,668	262,242	
GENERAL PLANT			
Land and Land Rights (389)	3,014		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,896		35
Computer Equipment (391.1)	77,253	2,818	36
Transportation Equipment (392)	78,024	14,064	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,227		39
Laboratory Equipment (395)	57,396		40
Power Operated Equipment (396)	9,385		41
Communication Equipment (397)	32,577	651	42
SCADA Equipment (397.1)	256,750	5,835	43
Miscellaneous Equipment (398)	4,125		44
Other Tangible Property (399)	0		45
Total General Plant	564,647	23,368	
Total utility plant in service directly assignable	8,118,836	285,610	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,118,836	285,610	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86,086	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,717,730	26
Transmission and Distribution Mains (343)			2,163,939	27
Fire Mains (344)			0	28
Services (345)			18,388	29
Meters (346)	6,205		1,091,075	30
Hydrants (348)			138,487	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,205	0	5,215,705	
GENERAL PLANT				
Land and Land Rights (389)			3,014	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			16,896	35
Computer Equipment (391.1)			80,071	36
Transportation Equipment (392)			92,088	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			29,227	39
Laboratory Equipment (395)			57,396	40
Power Operated Equipment (396)			9,385	41
Communication Equipment (397)			33,228	42
SCADA Equipment (397.1)			262,585	43
Miscellaneous Equipment (398)			4,125	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	588,015	
Total utility plant in service directly assignable	6,205	0	8,398,241	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	6,205	0	8,398,241	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	9,023,932	767,479	27
Fire Mains (344)	0		28
Services (345)	1,927,510	232,486	29
Meters (346)	0		30
Hydrants (348)	1,336,985	125,320	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,288,427	1,125,285	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	7,700		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	7,700	0	
Total utility plant in service directly assignable	12,296,127	1,125,285	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,296,127	1,125,285	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			9,791,411 27
Fire Mains (344)			0 28
Services (345)	262		2,159,734 29
Meters (346)			0 30
Hydrants (348)			1,462,305 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	262	0	13,413,450
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			7,700 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	7,700
Total utility plant in service directly assignable	262	0	13,421,150
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	262	0	13,421,150

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	252,328	2.90%	27,269	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	252,328		27,269	
PUMPING PLANT				
Structures and Improvements (321)	191,000	3.20%	24,978	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	21,549	4.40%	2,462	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	408,393	4.40%	29,342	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	620,942		56,782	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	55,226	6.00%	3,954	17
Total Water Treatment Plant	55,226		3,954	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	292,903	1.90%	32,637	19
Transmission and Distribution Mains (343)	829,888	1.30%	27,788	20
Fire Mains (344)	0			21
Services (345)	364,043	2.90%	347	22
Meters (346)	262,095	5.50%	55,113	23
Hydrants (348)	205,887	2.20%	2,911	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					279,597	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	279,597	
321					215,978	8
322					0	9
323					24,011	10
324					0	11
325					437,735	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	677,724	
331					0	16
332					59,180	17
	0	0	0	0	59,180	
341					0	18
342					325,540	19
343				(641,307)	216,369	20
344					0	21
345				(363,962)	428	22
346	6,205				311,003	23
348				(185,986)	22,812	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,954,816		118,796	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	16,895	5.80%		27
Computer Equipment (391.1)	77,253	26.70%	2,818	28
Transportation Equipment (392)	66,035	13.30%	11,312	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	19,637	5.80%	1,696	31
Laboratory Equipment (395)	16,704	5.80%	3,329	32
Power Operated Equipment (396)	10,130	7.50%		33
Communication Equipment (397)	30,477	15.00%	2,751	34
SCADA Equipment (397.1)	114,964	9.20%	23,890	35
Miscellaneous Equipment (398)	3,646	5.80%	239	36
Other Tangible Property (399)	0			37
Total General Plant	355,741		46,035	
Total accum. prov. directly assignable	3,239,053		252,836	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,239,053		252,836	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>6,205</u>	<u>0</u>	<u>0</u>	<u>(1,191,255)</u>	<u>876,152</u>	
390					0	26
391					16,895	27
391.1					80,071	28
392					77,347	29
393					0	30
394					21,333	31
395					20,033	32
396				(745)	9,385	33
397					33,228	34
397.1				(354)	138,500	35
398					3,885	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,099)</u>	<u>400,677</u>	
	<u>6,205</u>	<u>0</u>	<u>0</u>	<u>(1,192,354)</u>	<u>2,293,330</u>	
					0	38
	<u>6,205</u>	<u>0</u>	<u>0</u>	<u>(1,192,354)</u>	<u>2,293,330</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	730,008	1.30%	122,299
Fire Mains (344)	0		21
Services (345)	418,591	2.90%	59,265
Meters (346)	0		23
Hydrants (348)	214,206	2.20%	30,792
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					852,307 20
344					0 21
345	262				477,594 22
346					0 23
348					244,998 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,362,805		212,356	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	1,062	9.20%	709	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,062		709	
Total accum. prov. directly assignable	1,363,867		213,065	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,363,867		213,065	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,574,899</u>	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					1,771	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,771</u>	
	<u>262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,576,670</u>	
					0	38
	<u>262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,576,670</u>	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			54,153	54,153	1
February			52,276	52,276	2
March	8,633		55,298	63,931	3
April			57,318	57,318	4
May			59,841	59,841	5
June			60,928	60,928	6
July			65,439	65,439	7
August			62,600	62,600	8
September	8,392		66,322	74,714	9
October			58,840	58,840	10
November			54,484	54,484	11
December			55,816	55,816	12
Total annual pumpage	17,025	0	703,315	720,340	
Less: Water sold				668,388	13
Volume pumped but not sold				51,952	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				10,350	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				10,350	19
Volume pumped but unaccounted for				41,602	20
Percent of water lost				6%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,559	24
Date of maximum: 7/14/2004					25
Cause of maximum:					26
NORMAL PEAK SUMMER USAGES					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				742	27
Date of minimum: 1/27/2004					28
Total KWH used for pumping for the year				1,682,301	29
If water is purchased: Vendor Name: CITY OF MADISON WATER UTILITY					30
Point of Delivery: 2799 RIMROCK ROAD - 6" METER					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 2689 GRANITE CIRCLE	10	1,033	19	1,728,000	Yes	1
WELL - 5608 BARBARA DR	2	352	10	792,000	Yes	2
WELL - 2791 YARMOUTH GREENWAY	4	1,000	16	1,656,000	Yes	3
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	4
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	5
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	6
WELL - 2687 OSMUNDSEN RD	9	960	16	1,200,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #2	WELL #4	1
Location	2689 GRANITE CIRCLE	5608 BARBARA DR.'91	YARMOUTH GREENWAY	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	LAYNE	GOULD	5
Year Installed	2001	1964	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	500	1,100	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #7	WELL #8	14
Location	6042 MCKEE ROAD	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	GOULD	FAIRBANKS MORSE	18
Year Installed	1997	2002	1983	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	1,200	400	250	21
Pump Motor or Standby Engine Mfr	U.S.	FRANKLYN	FRANKLYN	23
Year Installed	1997	2002	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	30	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9			1
Location	2687 OSMUNDSEN ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULD			5
Year Installed	1996			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	850			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3	CAMP BADGER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1969	1991	1998	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	128	147	0	9
				10
Total capacity in gallons (actual)	500,000	500,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	3.1000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	616	33	0	0	649
A	D	6.000	1,238		0	0	1,238
M	D	6.000	78,327	255	0	0	78,582
A	D	8.000	15,600		0	0	15,600
M	D	8.000	197,880	12,428	0	0	210,308
M	D	10.000	86,377	1,918	0	0	88,295
M	D	12.000	51,001	3,823	0	0	54,824
M	D	14.000	3,011	0	0	0	3,011
M	D	16.000	2,696	0	0	0	2,696
M	D	18.000	391	0	0	0	391
Total Within Municipality			437,137	18,457	0	0	455,594
Total Utility			437,137	18,457	0	0	455,594

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	798	0	3	0	795		1
M	1.000	3,113	244	0	0	3,357		2
M	1.500	122	0	0	0	122		3
M	2.000	69	0	0	0	69		4
M	3.000	4	0	0	0	4		5
M	4.000	35	4	0	0	39		6
M	6.000	66	1	0	0	67		7
M	8.000	75	7	0	0	82		8
M	10.000	5	0	0	0	5		9
Total Utility		4,287	256	3	0	4,540	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	25	0	25	0	0	0	1
0.750	4,321	325	269	0	4,377	594	2
1.000	150	11	1	0	160	16	3
1.500	137	2	2	0	137	27	4
2.000	155	2	2	0	155	25	5
3.000	7	1	0	0	8	0	6
Total:	4,795	341	299	0	4,837	662	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	4,139	193	6	3	0	36	4,377	2
1.000	16	135	3	1	0	5	160	3
1.500	1	124	10	0	0	2	137	4
2.000	0	134	11	9	0	1	155	5
3.000	0	5	2	0	0	1	8	6
Total:	4,156	591	32	13	0	45	4,837	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	926	42			968	2
Total Fire Hydrants	926	42	0	0	968	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 968

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 474- \$26,829 THIS AMOUNT WAS CHARGED BACK TO THE SEWER UTILITY BECAUSE WATER METERS PROVIDE READINGS THAT ARE ALSO USED FOR SEWER USAGES.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 614- INCREASE DUE TO TELEVISIONING AND REPAIRING WELL
ACCT 633- INCREASE DUE TO REPAIR OF WELL #9 IN THE AMT OF \$17,145
ACCT 673- PAYROLL AMOUNTS CHARGED TO THIS ACCT DECREASED SIGNIFICANTLY
ACCT 930- INCREASE DUE TO CITY CHARGES FOR ADMIN FEES, NEW IN 2004

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

UTILITY PLANT IN SERVICE=\$8,118,836
UTILITY PLANT IN SERVICE CONTRIBUTED=\$12,296,127
CWIP=\$31,165

IN 2003, CWIP WAS REPORTED AS \$62,330 ALL UNDER THE WATER COLUMN. IT SHOULD HAVE BEEN SPLIT UP BETWEEN WATER AND SEWER. I HAVE SPLIT UP THE CWIP ACCT THIS YEAR TO REFLECT THE ACTUAL AMOUNTS THAT SHOULD BE ALLOCATED TO EACH.

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

AMOUNT WAS REPORTED IN ERROR IN 2003

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

ACCT 396- WAS OVER DEPRECIATED IN 2003

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCING FOR MAINS ADDED ARE A COMBINATION OF DEVELOPER ADDED AND UTILITY ADDED. UTILITY FINANCING IS FROM OPERATING REVENUES.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCING IS A COMBINATION OF DEVELOPER ADDED AND UTILITY FINANCED. THE UTILITY FINANCING IS FROM OPERATING REVENUES.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL UTILITY OWNED SERVICES WERE IN USE.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,275,520	1,272,976	1
Total Sewage Operating Revenues	1,275,520	1,272,976	
Other Operating Revenues			
Forfeited Discounts (631)	2,771	2,776	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	2,964	3,357	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,735	6,133	
Total Operating Revenues	1,281,255	1,279,109	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	846,400	711,848	8
Maintenance Expenses (831-834)	129,652	138,278	9
Customer Accounting & Collection Expenses (840-843)	27,557	37,838	10
Administrative and General Expenses (850-857)	152,697	127,700	11
Total Operation and Maintenance Expenses	1,156,306	1,015,664	
Other Operating Expenses			
Depreciation Expense (403)	202,576	192,356	12
Amortization Expense (404)		0	13
Taxes (408)	8,832	8,795	14
Total Other Operating Expenses	211,408	201,151	
Total Operating Expenses	1,367,714	1,216,815	
NET OPERATING INCOME	(86,459)	62,294	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	33	630	5,730	1
Commercial Revenues	5	100	915	2
Industrial Revenues	1	50	183	3
Revenues from Public Authorities	2	50	366	4
Total Flat Rate Service to General Customers (621)	41	830	7,194	
Measured Service to General Customers (622)				
Residential Revenues	4,171	267,501	671,340	5
Commercial Revenues	534	327,892	473,841	6
Industrial Revenues	28	28,083	117,791	7
Revenues from Public Authorities	10	2,597	5,354	8
Total Measured Service to General Customers (622)	4,743	626,073	1,268,326	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	4,784	626,903	1,275,520	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,771	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,771	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NSF & RECONNECTION CHARGES	2,964	6
Total Miscellaneous Operating Revenues (635)	2,964	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)		0	1
Power and Fuel for Pumping (821)		0	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	838,964	703,899	8
Transportation Expenses (828)	7,436	7,949	9
Rents (829)		0	10
Total Operation Expenses	846,400	711,848	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	55,247	74,352	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	74,405	63,926	14
Total Maintenance Expenses	129,652	138,278	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	23,983	33,009	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	3,574	4,829	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	27,557	37,838	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	46,485	43,531	19
Office Supplies and Expenses (851)	6,479	5,328	20
Outside Services Employed (852)	11,713	10,150	21
Insurance Expense (853)	11,639	8,058	22
Employees Pensions and Benefits (854)	38,472	31,896	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	22,909	8,737	25
Rents (857)	15,000	20,000	26
Total Administrative and General Expenses	152,697	127,700	
 Total Operation and Maintenance Expenses	 1,156,306	 1,015,664	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		8,832	8,795	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		8,832	8,795	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	100,595	1,000	4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	8,450,116	1,221,941	7
Interceptor Mains and Accessories (314)	2,370,104		8
Force Mains (315)	22,207		9
Other Collecting System Equipment (316)	51,501		10
Total Collection System	10,994,523	1,222,941	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	39,600		12
Receiving Wells (322)	35,200		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	74,800	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			101,595	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	37,703		9,634,354	7
Interceptor Mains and Accessories (314)			2,370,104	8
Force Mains (315)			22,207	9
Other Collecting System Equipment (316)			51,501	10
Total Collection System	37,703	0	12,179,761	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			39,600	12
Receiving Wells (322)			35,200	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	74,800	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	9,315		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	5,675		31
Computer Equipment (372.1)	45,446	2,818	32
Transportation Equipment (373)	311,491	7,460	33
Other General Equipment (379)	22,324		34
Other Tangible Property (390)	0		35
Total General Plant	394,251	10,278	
Total utility plant in service directly assignable	11,463,574	1,233,219	
Common Utility Plant Allocated to Sewer Department	197,057		36
Total utility plant in service	11,660,631	1,233,219	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			0	27
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	0	
GENERAL PLANT				
Land and Land Rights (370)			9,315	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			5,675	31
Computer Equipment (372.1)			48,264	32
Transportation Equipment (373)			318,951	33
Other General Equipment (379)			22,324	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	404,529	
Total utility plant in service directly assignable	37,703	0	12,659,090	
Common Utility Plant Allocated to Sewer Department			197,057	36
Total utility plant in service	37,703	0	12,856,147	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	472	254	3	0	723		1
Sewer	6.000	36	12	0	0	48		2
Sewer	8.000	31	0	0	0	31		3
Total Utility		539	266	3	0	802	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	0	0	0	0	0	1
8.000	24,173	20,027	1,033	0	43,167	2
10.000	0	0	0	0	0	3
12.000	663	0	0	0	663	4
36.000	0	0	0	0	0	5
Total Utility	24,836	20,027	1,033	0	43,830	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

ACCT 8560- NEW CHARGES IN 2004 - CITY CHARGES AN ADMIN CHARGE = \$4191/QTR
